GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:2689
ANSWERED ON:17.03.2017
Tax Deduction at Source
Pandey Shri Ravindra Kumar

Will the Minister of FINANCE be pleased to state:

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA
UNSTARRED QUESTION NO 2689
TO BE ANSWERED ON FRIDAY, THE 17TH MARCH 2017
26 PHALGUNA SAKA 1938

TAX DEDUCTION AT SOURCE

2689. SHRI RAVINDRA KUMAR PANDEY:
Will the Minister of FINANCE be pleased to state:
(a) whether the Government is aware that a major portion of individual income tax is collected through Tax Deduction at Source (TDS) in the country;
(b) if so, the details thereof; and
(c) the steps taken/being taken by the Government to make the present provisions of TDS more friendly?

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ANSWER
MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SANTOSH KUMAR GANGWAR)

(a) Yes Madam.

(b) During the financial year 2015-16, the contribution of TDS in total gross Personal Income Tax (PIT) collection was Rs. 1,97,259 crore, which works out to be 63.06 % of total gross PIT collection of Rs. 3,12,772 crore.

(c) The steps taken by the Government to make the present provisions of TDS more friendly is as under:

(i) Setting up a separate Central Processing Centre (CPC) to ensure timely processing of TDS statements and issue of refunds.

(ii) Online facility of filing correction statements to rectify mistakes in original TDS statements.

(iii) Mechanism for receiving payment without deduction of tax by filing self-declaration under section 197A of the Income-tax Act in Form 15G and 15H.

(iv) No requirement of obtaining and quoting of Tax Deduction and Collection Account Number (TAN) in case of notified deductors or collectors.

(v) Rationalization of TDS rates as well as threshold limits for TDS in Finance Act, 2016 to avoid or reduce TDS on low amounts of payment.

(vi) Online availability of TDS details in Form 26AS enabling taxpayers to verify what his deductor has reported to the tax authorities.

(vii) Generation of TDS certificates in Form 16 and 16A only through the computer system of the Income Tax Department so as to eliminate mismatches between TDS credit claimed and the credit available.

(viii) Refund of excess TDS deposited made directly to the deductor through the online system.

(ix) Launching of SMS alert service under which the salaried employee is notified of the amount of TDS deposited by his employer after each Quarter.

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